REMARKS

Claims 1-34 remain pending in this application for which applicants seek reconsideration.

Independent claims 1, 8, 16, and 26 have been amended to clarify that the soft magnetic underlayer consists of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt%. No new matter has been introduced.

As non-elected claims 16-34 contains all of the elements of claim 1, if claim 1 is allowed, these non-elected claims **MUST** be rejoined and allowed together. See MPEP § 821.04.

Claims 1-15 have been rejected under 35 U.S.C. § 103(a) as unpatentable over Sakawa (English translated version of JP 07-066034). Sakawa discloses a soft magnetic layer composed of NiFeP, with the Ni content of 70-85 wt% and P in the range of 1-3.5 wt%. Sakawa's soft magnetic layer, however, includes the element Fe. As presently amended, the soft magnetic layer consists of NiP, which essentially excludes the presence of Fe (other than negligible trace impurities it may contain). As Sakawa would not have taught the claimed soft magnetic layer composition, applicants submit that all pending claims define over Sakawa.

Applicants submit that this application is in condition for allowance. Should the examiner have any issues concerning this reply or any other outstanding issues remaining in this application, applicants urge the examiner to contact the undersigned to expedite prosecution.

Respectfully submitted,

22 JUNE 2006 DATE /Lyle Kimms/ Lyle Kimms Reg. No. 34,079 (Rule 34, WHERE APPLICABLE)

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